



North Carolina Department of Health and Human Services  
**Division of Budget and Analysis**  
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Beverly Eaves Perdue, Governor  
Lanier M. Cansler, Secretary

James B. Slate, Jr., Director

December 13, 2010

**MEMORANDUM #2010-14**

TO: Division Directors  
Office Directors  
Budget Officers

FROM: James B. Slate, Jr.

A handwritten signature in black ink that reads "James B. Slate, Jr." with a stylized flourish at the end.

SUBJECT: Change in IRS Mileage Rate Effective January 1, 2011

Effective January 1, 2011, the Internal Revenue Services (IRS) has increased the business standard mileage rate from 50 cents to 51 cents per mile. Accordingly and pursuant to G.S. 138-6(a)(1), the Office of State Budget and Management will adjust the allowable rate of reimbursement for travel by officers and employees on official state business that operate from funds deposited with the State Treasurer.

The standard mileage rate set by the IRS will be paid to State officers and employees who use their personal vehicle for state business and the roundtrip distance does not exceed 100 miles. In addition, if a state owned vehicle is not available for the employee's business travel regardless of distance, he or she shall be reimbursed at the IRS rate. Departments and agencies should continue to use the 30 cents per mile rate for employees who choose to use personal vehicles on trips that exceed 100 miles roundtrip when a state vehicle is available.

If you have any questions regarding the new IRS mileage rate, please contact your Department Budget Analyst.

Attachment

Cc: Lanier Cansler      Mike Watson      Maria Spaulding  
Allen Feezor      Dan Stewart      Beth Melcher  
DHHS Budget Analysts



**STATE OF NORTH CAROLINA**  
**OFFICE OF STATE BUDGET AND MANAGEMENT**

BEVERLY EAVES PERDUE  
GOVERNOR

CHARLES E. PERUSSE  
STATE BUDGET DIRECTOR

December 9, 2010

MEMORANDUM

TO: Department Heads and Chief Fiscal Officers

FROM: Charles Perusse *Charles Perusse*

RE: Change in IRS Mileage Rate

Effective January 1, 2011, the Internal Revenue Service (IRS) has increased the business standard mileage rate from 50 cents per mile to 51 cents per mile. Accordingly and pursuant to G.S. 138-6(a)(1), the Office of State Budget and Management will adjust the allowable rate of reimbursement for travel by officers and employees on official state business that operate from funds deposited with the State Treasurer. The Travel Policies and Regulations section of the Budget Manual will be updated to reflect the new IRS mileage rate of 51 cents per mile.

The standard mileage rate set by the IRS will be paid to State officers and employees who use their personal vehicle for state business and the roundtrip distance does not exceed 100 miles. In addition, if a state owned vehicle is not available for the employee's state business travel regardless of the distance, he or she shall be reimbursed at the IRS rate.

Departments and agencies should continue to use the 30 cents per mile rate for employees who choose to use personal vehicles on trips that exceed 100 miles roundtrip when a state vehicle is available.

If you have specific questions regarding the new IRS mileage rate, please contact your OSBM budget analyst at (919) 807-4700.